IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 19TH MARCH 2007 / 28TH PHALGUNA 1928

WP(C).No. 4918 of 2006(I)

PETITIONER:

GANGES INTERNATIONALE PVT LTD.,
NO.5, KARASUR ROAD, SEDARPET, PONDICHERRY 605 101,
AND BRANCH AT DOOR NO.1/379, FALCON TOWERS, BPL.
JUNCTION, KOOTTUPADA, PALAKKAD, REPRESENTED BY
ITS PROJECT MANAGER, MR.V.S.DWIVEDI.

BY ADV. SRI.A.KUMAR

RESPONDENTS:
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1. THE COMMERCIAL TAX INSPECTOR,
COMMERCIAL TAX CHECK POST, ARYANKAVU.

2. THE ASSISTANT COMMISSIONER (ASSMT-III),
COMMERCIAL TAXES, SPECIAL CIRCLE, PALAKKAD.

3. M/S.IDEA MOBILE COMMUNICATION LTD.,
4TH FLOOR,MERCY ESTATE, ERNAKULAM, KERALA.

BY ADV. SRI.DEEPU THANKAN
R1 & R2 BY SR.GOVT. PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 19/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE KGST REGISTRATION CERTIFICATE DATED 30.10.2004.

EXT.P2 TRUE COPY OF THE CST REGISTRATION CERTIFICATE DATED 30.10.2004

EXT.P3 TRUE COPY OF THE CENTRAL EXCISE REGISTRATION CERTIFICATE DATED 12.10.2004.

EXT.P4 TRUE COPY OF THE INVOICE DATED 15.12.2005

EXT.P5 TRUE COPY OF THE KVAT NOTICE DATED 14.2.2006.

EXT.P6 TRUE COPY OF THE NOTICE DATED 14.2.2006 UNDER THE ENTRY TAX ACT

EXT.P7 TRUE COPY OF THE LETTER DATED 14.2.2006 OF THE 3RD RESPONDENT TO THE PETITIONER.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) No.4918 of 2006

Dated this the 19th day of March, 2007.

JUDGMENT

The petitioner challenges Exts.P5 and P6 notices. Ext.P5 is issued under Section 47(2) of the Kerala Value Added Tax Act. Ext.P6 is a notice demanding entry tax. Ext.P6 is unsustainable in law in view of the Division Bench decision of this Court in O.P.No.434 of 1996 and connected cases. The Commercial Taxes Officer (Enquiry) having jurisdiction over the matter is directed to pass final orders on the proceedings initiated by issuing Ext.P5 in accordance with law within two months from the date of production of a copy of this judgment.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
Judge.

vns.